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## **The controlling over the financial operations in public administrative institutions -A case study of the Directorate of Education of Biskra**

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### **Abstract:**

state exercises on its administrative institutions, through its supervisory bodies, and this is in order to ensure the protection of its public funds that they spend on them, and therefore it attaches great importance to financial oversight and this To ensure the application of the laws and laws in force, and their bet in this is the success of the control process, relying on many laws and regulations that are initiated by Algerian law, the last of which is Law No. 23-07, where he focused on monitoring the process of implementing public expenditures, through supervisory bodies that work to ensure the application of laws and rules Organizational for the protection of public spending of its funds, we have concluded at the conclusion of our research that the importance of controlling the financial operations in the Education Directorate of Biskra is to stand on the extent of the implementation of the desired programs, and to follow up the management of public expenditures in accordance with the laws and organizations in force, in addition to the extent of the obligation and alimony in the limits of credits Financial granted.

**Key words:** Public institutions of an administrative nature, financial operations, commanding exchange, budget observer, accountant.

### **Introduction:**

Public institutions of an administrative nature are the basic nucleus of the state's financial activity, they are the main nerve to enter the economic field because of their legal legitimacy to organize public affairs, so we find the Algerian state attaches great importance to the public funds spent on its various structures, so it seeks at a steady pace to monitor administrative and financial activities and processes to achieve efficiency and effectiveness on the one hand, and monitoring the extent of application of applicable laws and legislations on the other, and its stake in this is the success of the control process by detecting deviations during the execution of works and taking immediate measures to address them and avoid aggravating them before the completion of the work, and discovering various manipulations and Errors to correct deficiencies that occurred in the past and fix them without disrupting the work of government agencies.

After the developments at the global and national levels, as well as the recent trends of Algeria, and the state's efforts to implement a financial policy aimed at reforming the local financial system, rationalizing public expenditures and enhancing the protection and preservation of public money, many laws have been issued regulating the work and activity of public institutions, including organic law 15-18 on the finance law, as it is considered a basic legal framework in the development and identification of systems for the functioning of institutions and their activities, in addition to defining their organizational structures and defining their respective competencies, duties and rights, until law 23-07 came to complement and expand the organization of administrative public institutions, highlighting Control of the implementation of expenditures and the process of revenue collection, by applying a control system on public funds, through supervisory bodies aiming through financial control to address possible problems and avoid them before they occur, ensure the application of laws and regulations and verify the legality of financial obligations for public expenditures, as it is not possible to implement expenditures without the visa of the budget controller, who verifies the conformity of financial appropriations with the amount of alimony, as well as the approval of the public accountant to pay them, and this is what makes the state pay great attention to her money.

### **Problematic Search:**

So, through what was mentioned earlier, and to address the topic, the following problem was raised:

**How is the control of financial operations in public institutions of an administrative nature?**

### **Research Questions:**

Fall under the problematic the following sub-questions:

- What is meant by financial control?
- What are the financial operations in public institutions of an administrative nature?
- which bodies are responsible for the control of public money?
- What is the control over the various financial operations of the Directorate of education for the state of Biskra?

### **Research Hypotheses:**

As a preliminary answer to the questions, we formulated the following hypotheses:

- Control is considered a system for the protection of public money and the proper disbursement of Public Expenditure, and its stages are summarized in pre-control of financial operations and post-Control.
- Financial operations in public institutions of an administrative nature are represented in the implementation of expenses for their employees and employees in addition to the expenses of equipping their subordinate structures.
- The bodies responsible for the control of public money are represented by the person of the exchange warden, the public accountant and the financial controller.

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**Importance of Research:**

Based on the fact that supervision is mainly focused on financial control, because it is one of the important functions of the administration, so it is necessary to monitor public money to preserve it from misuse and manipulations and protect it from embezzlement and mismanagement. therefore, the state has sought to ensure the efficiency of proper disbursement of funds in the specified aspects within the framework of applicable laws and regulations, under the supervision of its various regulatory agencies.

**objectives of the research:**

Through the field study, which is represented by the importance of control in the public sector, as a case study in the Directorate of education for the state of Biskra, we focused on the interest of managing user expenses and the importance of monitoring the progress of the implementation of expenses, in addition to the interest of programming and follow-up to find out the importance of monitoring the committee of opening envelopes and evaluating offers for the process of public transactions in the interest.

**Research Methodology:**

In order to answer our problem, we relied on the descriptive analytical method in the theoretical aspect according to the method of deduction through browsing and extrapolating various books, publications, related articles, relevant laws and decrees, and on the method of case study in the applied aspect.

**1.Public institutions of an administrative nature**

Public institutions as a tool for the management of Public Utilities appeared recently in the 19th century, and with the development of the functions of the state, these institutions must develop, and therefore the development of a concept for them is considered difficult and complex.

**1.1 definition of public institutions of an administrative nature:**

It is defined as "a specialized public legal person, who enjoys administrative and financial autonomy, who is entrusted with the management of a public administrative facility, which is associated with the state or one of its territorial groups, and is subject to its control"<sup>1</sup>.

It is also defined as "a person of Public Law who manages a public facility within a special legal regime that gives it some financial and administrative independence from the administrative authority in such a way as to achieve the goals for which the facility was established"<sup>2</sup>.

Through the two previous definitions, we can formulate a comprehensive definition of public institutions of an administrative nature as: an administrative public body with a legal moral personality, as well as financial and administrative independence, conducting an administrative style aimed at achieving goals set within its legal system.

**1.2 characteristics of public institutions of an administrative nature:**

Public institutions of an administrative nature are characterized by several characteristics, which we summarize as follows: A. Moral personality:<sup>3</sup>

- public institution is a legal person of Public Law who is independent of the state or local body that created it.

- Specialization: it means that a public institution by its nature and definition is a public legal person specializing in the management of a specific public facility, or a specific public service in which he specializes.

- public institution is subject to the guardianship system: it is subject to the guardianship control of the central authority, in order to ensure that it does not deviate from the rules prescribed for it by law or the decision to establish it.

### **1.3 types of public institutions of an administrative nature:**

According to Article 02 of the order 06-03 of July 15, 2006 on the Basic Law on public function, public institutions can be divided into four types:

- The public institution of an administrative nature (administrative);
- The public institution of industrial and commercial character;
- The public institution of a scientific and technological nature;
- The public institution of a cultural and professional nature.

### **2. Financial operations in public institutions of an administrative nature:**

Public institutions spend and spend money to achieve social or economic goals, relying on revenues as sources of financing to cover their expenses.

**2.1 general revenue:** The state's general revenues are defined as "the set of revenues that the state receives from various sources to cover its public expenditures and achieve the state's economic and social goals"<sup>4</sup>.

**2.2 overhead expenses:** Public expenditures are considered expenses spent by public institutions to achieve the public benefit, and public expenditures are defined as "the total amount of cash spent by government agencies in order to achieve the public benefit"<sup>5</sup>.

### **3. Control over financial operations in public institutions of an administrative nature**

Monitoring is of great importance as it is a continuous process aimed at ensuring consistency with the policies and plans adopted by organizations in the conduct of their business and activities, in order to ensure and verify the conformity of performance with what is planned.

#### **3.1 definition and types of censorship according to the Algerian legislator**

Control is defined as: "verification that the implementation is carried out in accordance with the established plan, instructions issued and approved principles".

It is also defined as: "the process of measuring results, comparing them with plans or standards, diagnosing the reasons for the deviation of actual results from the desired results and correcting those deviations, if any," "acting".

The forms of financial control vary, there are many types of them, and their forms vary according to different criteria, where we decided to summarize the types of control according to the Algerian legislator:

**3.1.1. Administrative control:** includes administrative control over internal control, peaceful control, regular control and Budgetary Control.

- **Internal control:** includes all the procedures and methods that allow a concerned official to ensure its proper functioning, especially good risk control.

- **Peaceful control:** it is the control of the administration over its interests.

-**Statutory control:** it is the control exercised by inspectorates and supervisory bodies that are expressly qualified by applicable legislation and regulation.

-**Budgetary control:** budgetary control is exercised by a budgetary controller under the authority of the minister in charge of Finance. Judicial control: judicial control varies in the strength of its application and spread from one state to another, and judicial control is of great importance, as the body that exercises this type of control enjoys complete neutrality and independence, which makes it the most effective type of control "acting"<sup>6</sup>.

**3.1.2.Parliamentary control:** the parliament monitors the implementation of financial allocations approved by it through the finance laws, and members of Parliament monitor the implementation of the state budget annually by voting on the budget settlement law<sup>7</sup>.

### **3.2 tribal control bodies of public expenditures:**

Tribal (prior) control is considered an instrument of the public authority aimed at protecting public money in order to implement its policy of controlling expenditures before proving the origination of debt (commitment stage) by the authorized bodies for this.

**3.2.1 control of the financial controller:** The financial controller is defined as:"an employee appointed by a ministerial decision by the minister in charge of the budget under the authority of the director general of the budget, who is every person qualified to prove the right of a public body, liquidate it and order to collect it, to create a debt on this body, liquidate it and order to pay it"<sup>8</sup>.

**3.2.2 control of the public accountant:** "A public accountant is any person who is legally appointed to collect revenues and pay expenses, ensure custody and custody of funds, bonds, values, objects or materials entrusted to them, circulation of funds, bonds, values, property, proceeds and materials, movement of asset accounts"<sup>9</sup>.

**3.2.3 control of public transactions:** The expenses of public administrations spent in the framework of a public transaction are subject to prior control by the transaction committees.

We note that the control of financial operations in public institutions of an administrative nature, as mentioned earlier, is essential to ensure the sustainability of the financial and administrative system, as well as achieving transparency and accountability, which are the state's endeavor in recent years, as the various regulatory bodies should work hard to ensure the strict application of laws and regulations, and ensure the use of financial resources efficiently and effectively in accordance with applicable laws and regulations to achieve the goals of public institutions better, and this through continuous cooperation between regulatory bodies and administrative bodies, confidence in the financial system can be strengthened and transparency and integrity in the management of public funds, including It contributes to the promotion of economic and social development of society.

### **4.Control over financial operations in the Directorate of education for Biskra state**

The financial operations in the Directorate of education include several aspects, including determining and allocating the budget for education based on the specific needs of schools and educational programs, based on the appropriations of the Year (N-1), as well as follow-up and control of financial expenditures to ensure their efficient use in accordance with the specified budget, in addition to the process of preparing periodic reports on the financial situation to consume the appropriations and send them to the concerned and responsible authorities.

**4.1 operating expenses:** The financial operations that are carried out at the level of the Department of management of employees ' expenses are financial operations related to Wages, Salaries and waste of employees of the education sector, including administrators, teachers, contractors and professional workers on a part-time and full-time basis.

In accordance with what is stipulated in law 23-07 on the rules of public accounting and financial management, we find the implementation of public expenditure goes through an administrative stage of commitment and liquidation, and then the order of disbursement, i.e. the release of payment transfers, and an accounting stage is the payment made by the public accountant.

**The first stage:** commitment Before paying the expenses, they are committed, liquidated, the order to disburse them and make transfers about them, the obligation is the procedure by which the emergence of public debt is established, the budget of institutions of an administrative nature is prepared according to the extract of the initial programming document for appropriations and attached to a program related to financial employment positions orders are issued to authorize and amended in accordance with the regulations in force as provided by Instruction No. 805 dated in January 31, 2023, specific to the preparation of the original, preliminary and supplementary schedules, compliance licenses and payment credits subject to their consumption rules will be completed in accordance with Publication No. 9659 dated December 15, 2022, and credit compliance cards will be completed according to the new forms of compliance cards, exchange orders and payment orders in accordance with Instruction No. 9038 dated November 28, 2022.

After marking the commitment cards by the financial controller, a copy remains with the public treasury departments, while the second copy is kept with the Department of management of employees ' expenses by each office by category and sub-category in ascending order, and is followed up according to the following table:

**Table No. 01 follow-up record of commitment cards**

**Month: Jan 2023**

**11000: salaries**

**11100: salaries of employees and subcontractors**

Card number	visa number	date	transaction address	initial balance	commitment amount	remaining balance
01	01	22-02-2023	Taking into account the commitment licenses for the year 2023 (salaries)	5.100.000.000.00	-	5.100.000.000.00
02	10	01-03-2023	Commitment of salaries of public employees and employees	5.100.000.000.00	4.770.000.000.00	330.000.000.00

**Source:** office of Secondary Education in the Department of management of employees ' expenses

And the same table is being prepared for the rest of the varieties and subspecies:

12000: bonuses and compensations

13000: increments

14000: employer contributions

15000: social services are the responsibility of the employer

**The second stage:** the order of disbursement This stage completes the commitment stage, where payment transfers and revenue Cards are completed at the level of the department and are approved by the disbursement officer (director of education), as well as cases of deductions from the source (Titre de Perception), and after the transfers are handed over to the interests of the public treasury, a copy of them is kept organized and arranged according to the numbers of transfers and the type of operation, and kept inside a paper portfolio titled according to the operation, fiscal year and number of transfers, pending transfers indicated by the interests of the public treasury, administrative documents proving the increase or decrease in salary are kept inside a cardboard case labeled with the month and fiscal year hangs every end of the month inside the Cabinet in a cardboard holder . After the deduction from the source is taken care of by the public treasury, copies of the cases are withdrawn and sent to the relevant office to be arranged and registered.

And this is according to the following table:

**Table No. 02 follow-up discs**

Exercice: 2023

Number	address	phase	amount	number	Transfer number	booking on the Directorate's website	month
01	Salary for January 2024 contractors (vacant)	All phases	803.664.146,78	15559	01	✓	January
02	Salary gap for contractors	Primary	23.113.016,26	500	71	✓	January

**Source:** head of the budget department

It is prepared as a personal diligence of employees under the supervision of the head of the USCIS.

### **The third stage: payment (repayment)**

This stage is considered to be integrated into the second stage, as after monitoring the cases and transfers of payment in order to clear the public debt as stipulated in law 90-21, especially Article 22 thereof, a CD is submitted to the public treasury interests with a detailed table on the amounts of money by transfers in accordance with the laws in force (joint ministerial instruction No. 1988 dated 31-12-2001), a special register of CDS is opened and to follow up the process a follow-up card is filled by the relevant office, which in turn is recorded in a special numbered register the

same number is placed on the disk with the recording of the completed operation and the net amount, the number of employees and the disks are arranged in ascending order until the close of the year Finance.

At the end of the operations, all documents and records are archived for reference when needed or when requested by the financial controller, the Algerian Legislature has stipulated in some laws and regulatory texts the need to preserve the National Archives according to law 88-09 dated 26-10-1988 related to the archive, while Publication No. 03 dated 02-02-1991 came to address how to conduct the archive and its three life stages:

Living archive 05 years,

Intermediate archive from 05 to 15 years,

The historical archive is more than 15 years old.

We have noticed through our presence in the interest of managing the expenses of users during the period of our training that there are mechanisms to save the archive on the principle of the fiscal year consisting of the most important elements:

- Indexed transfers;
- The liquidation tables of the profitability grant
- Liquidation schedules for overtime hours ;
- The liquidation tables of the scholarship;
- Liquidation schedules for family grants;
- Filtering tables for Forest absences;
- Promotion decisions.

**4.2 processing expenses:** The operations are centered in the interest of programming and follow-up in the financial and material management of the Directorate and the management of equipment refurbishment operations for old institutions through the conclusion of contracts or public deals with contracting dealers, and this is what we tried to focus on, this is done through the announcement of the conclusion of contracts or deals with exhibitors in accordance with law 23-12 on public transactions, according to stages starting from the announcement of the consultation in Arabic and French, and the completion of the terms book by the contracting interest (Directorate of education) and it is withdrawn by the exhibitors and filled in to be deposited on the level of the Office of the secretariat of public transactions after the announcement within ten (10) days, after which it will be opened The envelopes are opened by the envelope opening Committee (the latter members are selected by the head of the contracting authority) in the presence of the exhibitors and a record is completed. the bids are evaluated by a technical evaluation and a financial evaluation. two technical and financial minutes are completed to leave room for appeals within deadlines set by the contracting authority (Directorate of education), after which the grants are announced, the transaction or contract is completed.

## **5. Control over financial operations in the Directorate of education for Biskra state**

Before carrying out any expenses or paying their dues, you must obtain a controller's visa after confirming its validity, legality and compliance with applicable laws and regulations.

**5.1 control of the financial controller:** At the beginning of each financial year, the Directorate sends to the financial control – the state of Biskra – documents signed by the custodians of the disbursement, which are:

\* An extract of an order authorizing accreditation . Extrait d'ordonnance de délégation de crédits The appropriations of the Directorate, which are indicated in the state budget and indicated by the financial interests of the ministry, are divided.

\* The status of financial positions: sent by the Ministry of Labor, which is a decision in which the financial positions open for a certain year are distributed to the account of the concerned interests according to the tables attached to the decision.

\* Budget document: The legal part that determines the legal edition divided into chapters and articles (budget code), and the financial part that determines the appropriation of the funds granted in each chapter by the principal (director of education), and divided into articles by the secondary spending order (head of the department), after studying the above documents and making sure that the budget document is matched with the budget code and the credits granted, as well as the division in the extract is identical for the budget, these documents are obtained by obtaining the controller's visa attached to the opinion card, and after the above-mentioned procedures and obtaining the controller's visa, the supervisor disburses the credits, after sending them in the form of Financial control projects to be studied and audited.

### **5.1.1 Control over the management of expenses**

To disburse appropriations for employees ' wages (full-time and part-time apprentices, draftees, and professional assistants), grants, pensions, and social costs ... The cashing order should be sent to the financial control in the form of projects attached with supporting papers related to the salaries of employees of the Directorate of education for checking and studying, where the cashing order is sent to the financial control at first the following:

- The introduction of the account, which is the first commitment card to take care of the financial credits granted after dividing them, and each card contains one item.
- The financial controller checks the subject of the card (The granted financial credits allocated to the wages section), the number is 01, the signature of the disbursement order (the director of education), the date should be in the current financial year, and the amount of the credit must be identical to the credits granted to the item in the budget, and when confirming the validity of the the financial:

- **Fiche d'engagement commitment card** :specific date, subject, amount of commitment, address of the commitment process, a frame dedicated to the disbursement order and a frame dedicated to the controller's visa.

- **The salary Matrix état matrix:** it is defined by the Ministry of Finance, includes the status of employees and corresponds to the nominal lists of the Directorate for the current year, and it is derived from Instruction No. 10 issued by the Ministry of Finance on May 9, 1995, which is six (06) pages according to the currently applicable Instruction No. 805 dated January 31, 2023, pending the issuance of decrees and laws, it includes six tables:

First page table No. 01 supplementary or amended Schedule of salaries and annual wages credited to the state budget.

Second Page Table No. 02 supplementary or amended table indicated for salaries: here the names of the beneficiaries are mentioned, their ranks, classification, as well as include basic wages such as base pay, professional experience grant, experience compensation, income difference and income difference compensation.

Third Page Table No. 03 original preliminary supplementary or amended table of annual allowances credited to the state budget: it includes the names of the beneficiaries, their administrative residence, their ranks and the compensation grant.

Table No. 04 is a supplementary or amending table showing the annual increases credited to the state budget: it includes the names of beneficiaries, their ranks, points of senior positions, evidentiary increases and other increases.

Page five Table No. 05 supplementary or amending the social services on the responsibility of the employer: it includes the names of beneficiaries, their rank, family status, the single wage grant for one child and subsequent additional grants of family compensation.

Sixth Page Table No. 06 Al-mabeen annual salary table: it includes the names of beneficiaries, their ranks, account number, salaries, bonuses, increases and social services that are the responsibility of the employer, in addition, each matrix is attached to the obligations for Social Security, unemployment fund, retirement, in addition to the obligations for Social Services (Social Services, advance retirement, social housing). After the financial control officer calculates the sum of each column of the Matrix, verifies its correctness and the conformity of the amounts indicated on the interface, the controller's reference is made to the draft wages of the Directorate's employees in order for this appropriation to be disbursed.

### **5.1.2 control of public transactions**

Public transactions concluded by the contracting authority (Directorate of education) are subject to control in accordance with the provisions of Law No. 23-12 dated 06 Aug 2023, specific to the general rules related to public transactions, as amended and supplemented by Decree No. 15-247 on the organization of public transactions and the authorization of the public facility, and through our presence during the internship period we came across the days of the announcement of an open National request for proposals, the Directorate of Education (Department of programming and follow-up) announces the request for proposals and the Directorate of Education has at the level of the secretariat of the Department of programming and follow-up, and after the expiration of the filing deadlines, a committee is established by We have noted that the control of this committee is exercised in two stages, the first is to examine the offers to select the offers of the accepted dealers as a preliminary stage, while the second stage is the technical and financial evaluation of the offers and the selection of the contractor with the best technical and financial offer, and the financial controller makes sure the :

- \* The fixed number and the analytical number in the course of registration of the operation (e.g. secondary processing), matching the latter with the commitment card.
- \* Matching the name of the operation in the two documents.
- \* The cost of the operation and its division, where it is necessary to make sure the correctness of the total as well as compare it with the amount and structure of the cost in the decision to register the operation.
- \* History, place of achievement-Secondary School in the municipality of mashonce-

\* The signature of the chairman of the state committee for public transactions.

After the financial controller confirmed the validity of the above, the operation was opened (secondary processing in the municipality of mashonce), after granting the visa for the availability of the following identification documents:

- Create a commitment card.
- Obtain the program license.
- Prepare an analytical card for the transaction.

- The decision of the transactions committee is indicated by the chairman of the state committee for public transactions.

-Make two copies of the draft transaction: the contractual documents of the transaction are a letter of pledge, a subscription declaration, a statement of integrity, a table of unit prices, quantitative and estimated disclosure, books of conditions for the financial and technical offer and contractual provisions.

The financial controller shall examine its content and content in the following form:

- To confirm the status of the disbursement Order (director of the Directorate of Education).
- Provide financial credits for the transaction project. To confirm the status and signature of the contractor (the contractor who owns the contracting institution at various stages).
- Recalculation of the unit price table and the quantitative and estimated Disclosure Table.
- The presence of the visa of the state commission for transactions is required on all pages of the draft transaction.
- It is necessary to match the total amount on the commitment card with the transaction amount, with the name of the transaction and the date matching as well.

Matching the transaction project code with the software license code, the public transactions Commission decision code, and the commitment card code.

- To ensure that the signature of the chairman of the state public transactions Committee, the name of the customer, the amount of the transaction project are matched with the program license.

-To ensure the authenticity of the contractual documents.

The process of control and study takes a maximum of ten (10) days, however, this period can be extended to Twenty (20) days when the files require in-depth study due to their complexity, since the draft transaction in this case secondary processing met the applicable regulatory conditions, so the project gets a controller's visa, is placed on the commitment card and on the documents a work order is completed for the benefit of the contracting customer in order to begin completion.

The process of controlling the committed expenses ends with a visa on the commitment card and, if necessary, on the supporting documents, when the commitment meets the applicable legal and regulatory conditions, and in the opposite case the obligation is the subject of a temporary or final refusal depending on the case, in the latter case the disbursement order can override the final refusal under his responsibility.

Under the visa, the controller puts his stamp and signature on the documents containing the obligation to expenses to confirm their authenticity, which is the basic task of the controller's work, and after confirming the authenticity of the documents and obligations, the controller's visa is granted in the following way:

- Putting the financial controller's stamp and signature on the commitment card for user expenses or the management of interests.
- Put a stamp on the supporting documents.
- Give a number and a date according to the record of the subject of this at the Bureau of analysis and summarization.
- Register in a special register the content of the visa.
- Accounting registration of the index commitment card.

While the controller expresses his refusal to accept the obligation either for the management of users (user expenses) or for the management of interests (public transactions), and sends a refusal memo to the disbursement Order (director of Education) containing both the notes and references on which this refusal was based, and this refusal may be temporary or final, as the temporary refusal is notified in the case of a proposed commitment the file is returned with him without a visa for the cashier to correct or complete the deficiencies, in order to obtain a visa (through our presence during the internship period, we noticed that the financial controller informs the order It is subject to correction and amendment and does not violate the applicable laws and legislation to be corrected without resorting to written procedures).

While the final rejection notes are reported to the disbursement Order (director of education), with a copy sent to the General Directorate of the budget with a detailed report, and the rejection note (temporary/ final) is also recorded in a special register of rejection at the Office of analysis and summarization of financial control, and a number and date are given according to this register, where the final rejection or the disbursement order does not respect the notes written in the temporary refusal note, (we have not encountered this case and have not written a final refusal note against the interest so far).

While we find the waiver procedure exceptional, and it rarely happens, according to which the order dismisses the waiver of the controller's opinion under his responsibility, where it is sent with the obligation to the controller for the purpose of drawing up a visa of taking into account with an indication of the waiver number and its date, the controller sends a copy of the commitment file that was the subject of the waiver to the minister in charge of the budget for information, (this exception has not happened yet).

## **5.2Control of the public accountant:**

After the financial controller's visa, the cashier (director of education) issues the remittances in order to pay the dues after they are certified by the public accountant.

**5.2.1 control of management processes:** Before the payment of alimony is carried out, the public accountant monitors the payment orders issued by the cashier (director of education), he monitors the following operations:

- **Legality of alimony:** the public accountant makes sure that the alimony is in accordance with what is stipulated by the applicable laws and regulations, and also makes sure of the existence of

supporting documents represented in the original primary, supplementary or amending tables and verifies the accuracy of calculations on the basis of the supporting documents provided and confirm the correctness of the amounts of public alimony.

- **Controller's visa:** the public accountant makes sure that the controller's visa exists, as stipulated by the applicable laws and regulations.

- **The status of the disbursement supervisor:** verifying that the supervisor of the transfer is the disbursement supervisor (director of education) through the minutes of his inauguration and the appointment decision, as well as his signature form and making sure that the alimony falls within his temporal and spatial competence.

- **Availability of credits:** the public accountant verifies that the credits are sufficient to pay the alimony by following up the total amounts actually spent from the first fiscal year to the last quarter of the year, as well as the remaining balance for each section and each item (item and sub-item). Debt obsolescence: exceptionally, debts related to employees' wages and bonuses related to wages do not become obsolete.

### **5.2.2 control of public transactions:**

The control of the public accountant comes after the execution of public transactions, which in turn received the control of the committee for opening envelopes and evaluating offers and obtaining the visa of the state public transactions Committee and the visa of the financial controller, where the control of the public accountant goes through two basic steps, the first step is the formal control of the various:

- **The transaction file:** starting from the request for proposals and pledge, as well as the subscription permit, candidacy permit and integrity permit, in addition to familiarizing the contracting parties and verifying their signature, the terms of the transaction and the conditions for its completion, and the extent to which the transaction complies with the provisions contained in the law of public Transactions Law No. 23-12 dated 06-08- 2023, and to confirm the correctness of the transaction amount through recalculation by multiplying the possible quantities and the unit prices approved for it, while checking the presence of the visa of the state public transactions Committee on all pages of the transaction file, confirming the amount of commitment and verifying its subject and the presence of the controller's visa on both copies, where he keeps a copy while the second copy is sent to the public accountant after the cashier (director of Education) scans and retains it.

- **Availability of credits:** the availability of the necessary credits is confirmed.

- **The work order and its date:** the work order comes after the visa of the state public transactions Committee and the financial controller's visa, and it must be signed by the exchange order and the client, according to which the start is made and the execution period is calculated starting from the date of notifying the contracted client of the work order.

- **Visas:** check the visa of the state public transactions Commission and the visa of the financial controller.

- **Works status:** the works status card is monitored by matching the received unit price table and comparing it with the one listed in the transactions file, recalculation is carried out and making sure the seal of the contracting interest and the contracting customer, as well as certifying the order of disbursement on the back with the service phrase completed.

- **Payment transfer:** the data on the transfer is verified and confirmed, three copies are prepared, the public accountant keeps two copies while the third copy is sent to the financial controller.

- **Payment card:** after carrying out the control process, the processing expenses authority opens a document for the transaction containing information based on it during the process of monitoring the implementation.

If the public accountant confirms the legality of the alimony committed, whether related to the expenses of employees or the public transaction and the extent of its compliance with the applicable legislation and laws, he registers on the transfer payable and proceeds with the payment procedures, while if he finds the alimony committed in opposition to the applicable laws and legislations, he refuses to pay it and informs the disbursement officer of this decision, stating the reasons for his refusal, in this case, the disbursement officer corrects the correctable errors taking into account the observations indicated in the decision, then resends the alimony file to the public accountant to proceed completion of the execution of alimony, but if he is unable to correct the indicated errors, the public accountant is required to Waiver of the refusal, as authorized by the law, using the harness under his full responsibility, taking into account that the harness is not legally permitted in the absence of financial credits, the absence of legally due visas and the unavailability of funds in the public treasury.

## **6.Findings and recommendations:**

Therefore, great importance should be given to coordination between the controller and the public accountant to determine the volume of funds spent and the control should not focus on the legality of spending only, but also attention should be paid to efficiency and quality, as it is compatible with the control of the controller and the public accountant in many points of monitoring all documents and he bears responsibility when mistakes occur, as for the public accountant His responsibility is personal financial.

We have reached a number of results, which we summarize in the following points:

- In order to achieve financial prosperity, it is necessary to join and join efforts on the part of the supervisor of the exchange, the financial controller and the public accountant (treasurer), as they are the most important actors in the Financial Field.

- An exception, debts related to employees ' wages and related bonuses are not obsolete.

- Public transactions are subject to very strict internal and external control and the execution of the transaction is followed until the completion of the service.

In order to make the control process more effective, we have come up with some suggestions and recommendations, which we summarize as follows:

- The need to use an integrated accounting system that ensures the ease of recording expenses and follow-up and ensure compliance with applicable laws and legislation.

- Appointing employees entrusted with the task of internal control to monitor operations and ensure their correctness.

- Continuous training of employees and their training on the mechanisms of using information systems that would facilitate the process of implementing expenses.

In our latest work, we say that if there is no systematic approach and complete discipline, the one who reveals our mistakes is time, not the control or its devices, so it is necessary to discipline and

work with precision to avoid mistakes, and this does not negate the importance of control to ensure the good use of public funds.

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